

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis strategi dan pengukuran kinerja PDAM Surya Sembada, Surabaya dengan menggunakan *balanced scorecard*. Sedangkan penelitiannya adalah kualitatif.

Berdasarkan hasil analisis dan diskusi, disimpulkan bahwa strategi yang digunakan dalam perspektif keuangan telah akurat disimpulkan ada kinerja yang baik di dalamnya. Ini ditunjukkan karena ada peningkatan pendapatan *Return Of Asset* (ROA). Selain itu, efisiensi pendapatan dan biaya telah mencapai target elemen finansial. Sementara itu, strategi yang digunakan dalam perspektif pelanggan, telah mencapai target elemen pelanggan dan merupakan hasil kinerja yang baik, yang telah ditunjukkan sebagai hasil dari *customer acquisition* dan *customer satisfacton*. Selain itu, strategi yang digunakan, dalam perspektif proses bisnis internal, telah digunakan dengan benar karena menunjukkan hasil kinerja yang baik. Sementara itu, berdasarkan *uncountable water rate* (UWR), layanan purnajual dan inovasi telah mencapai target elemen internal bisnis. Strategi yang digunakan dalam pertumbuhan dan perspektif pembelajaran telah digunakan dengan benar. Ini terjadi karena menunjukkan kinerja yang baik dan telah mencapai target.

Hasil analisis, dan diskusi; disimpulkan PDAM Surya Sembada, Surabaya telah mencapai tujuan baik finansial maupun non finansial dalam memiliki visi dan misinya menggunakan *balanced scorecard*.

Kata kunci: *Balanced Scorecard*, Strategi, Pengukuran Kinerja.

## **ABSTRACT**

*This research aimed to find out and analyze the strategy and performance measurement of PDAM Surya Sembada, Surabaya with using balanced scorecard. While, the research was qualitative.*

*Based on the analysis result and discussion, it concluded the strategy which was used in financial perspective had been accurated it concluded there was good performance on it. This shown as there was an increase of Return Of Asset income (ROA). Besides, the income and cost efficiency had reached the target of financial elements. Furthermore, the strategy which was use, in customers perspective, had reached the target of customer elements and was good performance result, which had shown as the result of customer acquisition and customer satisfacton. In addition, the strategy which was use, in internal business perspective, had used properly as shown good performance result. While, based on ther uncountable water rate (UWR), post-selling service and inovation had reached the target of business internal elements. Strategy used in growth and learning perspective had used properly. This happened as it shown good performanceresult and had reacherd the target.*

*Analysis result, and discussion; it concluded PDAM Surya Sembada, Surabaya had reached the objectives either financial or non-financial in having its vision and mission using balanced scorecard.*

*Keywords: Balanced Scorecard, Strategy, Performance Measurement.*